

tory, shows us that a *Southern slave holding President had such a Cabinet*,—that not a Northern Whig got office, until he first became hostile to his Southern countrymen, or was understood to be so.

ing, shows what a Southern slaveholder *Wing* President had such a Cabinet;—that not a Northern Whig officer, until he first became hostile to his Southern Whig associates, ever became a member of his Cabinet. A Cabinet acting upon such a principle, no matter who becomes a President, is a national calamity. It is not Government, but a party Government, and therefore, even such a Cabinet as Mr. Cabell and Mr. Stanton's, would be a national calamity to be under, the political debt he must incur and discharge, for the air and atmosphere he must breathe, if elected without the approval of principle by himself or by the *Wing* Convention.

Having referred to these facts, and these feelings, I wrote to Mr. Stanton, saying, that, had no Southern Whig ever gone into a National Convention, and that he himself had no choice there;—I did not say, not at home, afterwards, as he has sometimes intimated,—but I would not select him there as the President of the United States, and I would not let Mr. Stanton ever from this:

"I now repeat," says Mr. Stanton, "that Mr. FILLMORE is the only man who would be elected President of the United States; and that I believe they would support him, if nominated, with as much enthusiasm as they ever supported Mr. Fremont."

All the Southern States, in one solid column, will remain in opposition to this preference, this first choice, and this, as I said, in my letter of the 21, will settle the question. If the *Wing* Convention, in the face of this opposition, were to unite front for Scott, I repeat then again, cannot be nominated in the present position. All our past political history, and all our present record, demonstrates that no President can be elected, who is not a *Wing* President. It is not possible to elect a President, who is not a *Wing* President. *Wing* Whig will support Gen. Scott, if nominated;—but

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abolish slavery—nor to erect him, with the obligation of making a Calvin of the men, who are warring his military policy against the doctrine to degrade a Webster, and to make a Calverton reverse their principles of Government is utterly impossible.

AN EYE ON THE CAPITOL.

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We have received a pamphlet of the fine speech of Mr. Willoughby Newton, Esq., before the Virginia State Agricultural Society and published by the Society. It is handsomely printed by Mr. P. D. Bernard of the "Southern Planter," whose April No., filled with excellent matter, just appearing. F. G. Ruffin's fine address, is now before us, just received.

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SPEECH OF MR. GOODE OF NECKLESVILLE
ON THE TAX BILL.

Mr. Chairman, I congratulate the committee on the approach of this close of the session. I do not propose to detain you more than a few moments. Indeed, contenting myself with the discussion it has been conducted by myself, I find myself disposed to permit the question to be taken now and if I do not yield to this disposition, it is because I am animated by an earnest desire to satisfy the members and the people of the West of the justice of the

The proposition to exempt live stock from taxes is urged by the constituents as an equivalent for the exemption of agricultural productions, which they regard as an advantage to the East, and as in fact, originating in a spirit of favoritism to the East and against the West. I cannot but be reminded of the casting of a stone, gentlemen indulge in violent expressions of condemnation. I cannot complain. If I believe that great and gross wrong to be designed my constituents, I will not complain. I will only say that the proposition. But if I can demonstrate that the exemption of agricultural productions did not originate in any spirit of favoritism or sectionalizing, that, in its effects, it does not operate any way to the disadvantage of the West, and that the policy of sectionalizing is proportionately extended to the West, I may truly indulge a hope that I shall have achieved somewhat to convince the constituents that the policy of the Government will not impose taxes upon live stock.

The first step in the process of my argument will be to dissolve the West as to the extent of their interest in the tax

Property and capital furnish the subjects and criterion of taxation. Property and capital exist, therefore, furnish the basis of taxation. Property and capital are not, however, assessed by individuals or population. Exemptions, therefore, should not be measured by individuals or population. Agricultural productions are obviously the result of capital and land, and not of individuals or population. The West is due to the agricultural capital of the West a proportion as large as the agricultural productions of the East bear to the agricultural capital of the East.

The agricultural capital of the hands of the East is \$125,751,000, and the agricultural capital of the hands of the West \$115,990,000. We have no authentic account of the agricultural productions later than 1840, but by the census tables of that year the product of cereal grain for the Eastern Empire was 1,000,000 bushels, and the product of Eastern Exemption now. If \$125,000,000 Eastern capital give 33,000,000 bushels of Eastern exemption, what capital give 33,000,000 Western capital give? The quotient is \$115,990,000, and the tables show the product of cereal grain in the West to have been 24,975,516 bushels, and should be 24,975,516 bushels of Western exemption, and should be 24,975,516 bushels of Western exemption. But it is obvious there are other items to be taken into the estimate. Labor is essential to success

agricultural, capital invested in the land, and the amount of the crop at the aggregate value of \$123,000,000 and a fraction, which, added to \$155,000,000 in land, gives an aggregate of \$278,000,000. Eastern capital, enjoying an exemption of 17,000 bushels of wheat, is valued at \$119,000,000. The crop is estimated at the aggregate value of \$119,000,000, which, added to the \$119,000,000 in land, furnishes an aggregate capital of \$238,000,000, which, according to the proportion of 100 to 107, is valued at \$222,432,516. The crop of the West to an exemption less than 17,000 bushels of wheat. But it has been shown, the actual exemption of the West is 24,252,516 bushels exceeding the proportion of 17,000 bushels. The difference of 7,252,516 bushels is valued on account of the hardship of Agricultural exemptions!

If it be supposed, that tobacco is a large Eastern product, it should be charged against the East. It will give to the West the full benefit of that article. The crop of Virginia in 1850, was estimated in the census tables at 56,510,490 pounds. I concede that to have been a short crop, and that the crop of 1851 was a bumper crop. The crop of 1850, I estimate at 56,510,490 pounds. In 1840 it was estimated to exceed 73,000,000 pounds. On a careful examination of the best evidence within my reach, I estimate the average tobacco crop of Virginia, for each acre, at 100 bushels, and the average value of the crop, at 70 cents each, the average value of 70 per bushels, making

an aggregate of \$3,350,000. If we imagine this sum to be converted into cereal grain, it could not be distributed among the 1,000,000 of the East—enough to supply the East in exemption of \$3,000,000, and we have a total Eastern exemption of 40,000,000 bushels. Now, if \$375,000,000 Eastern exemption could be converted into grain, it would be enough to supply the East in exemption of 40,000,000 bushels, and we have a total Eastern exemption of 80,000,000 bushels. Western capital, therefore, enjoys an exemption of 20,000,000 bushels, or about 4,500,000 bushels less than their actual exemption! Thus it is shown, that, in the West enjoys a greater advantage than the East. The fact that the West enjoys a greater exemption than the East is made the foundation of their argument in favor of the exemption of live stock.

Mr. PAIER (Greenback) rose to inquire of the Chairman of the Committee of Finance, where he located the dividing line between the East and West?

Mr. GOOD—It is obvious from the statistics adduced, that the line is located at the Blue Ridge. It is equally obvious that the Blue Ridge is the dividing line between the East and West. I recognize the Blue Ridge as the true dividing line between the East and West. That keen, sagacious and common-sense gentleman, capable of a diversity of interest on this question, has recognized the Blue Ridge as the dividing line between the East and West. I am not a student of the science of the instinct of self interest, true and strong as the instinct of hunger, locates that diversity of interest on the summits of the Allegheny. I cheerfully and promptly respond to the question.

ing into the policy of exempting live stock from taxation thereby creating the necessity of throwing an increased tax upon land. Of the cattle tax, Trans-Allegheny must pay after just proportion, and the Valley counties must pay their share of the tax, with Trans-Allegheny, will not pay over its ratable part of the cattle tax. But if live stock is exempted and the sum of that tax thrown on land, then the Valley will contribute at the rate of \$2 05 per acre, while Trans-Allegheny will contribute at the rate of \$2 05 per acre, the average value of their land. Can the Valley find its own interest in such an expedient?

The Legislature evidently has in contemplation the very existing condition of the Valley and Trans-Allegheny, in connection with agricultural production, and I will not entertain an investigation of that topic. If there be any part of the State having a peculiar interest in agriculture, it is the Valley. The entire Commonwealth produced 10,000,000 bushels of wheat and a fraction; of which the Valley counties produced about 3,400,000 bushels, being more than one third of the whole. And there are some counties in the Valley which produced more wheat than any eight counties of the entire State. The Virginians taking *specimens*, and scattered over our whole country, with the exception of the Valley, where they are not so numerous, from the Valley whether to preserve the seeds

But that the spirit of the Constitution is shown to be hostile to the principle and practice of double taxes. It prohibits the double tax of the same thing, and so values tax on merchandise and so values tax on capital invested in public or private enterprise, yielding an annual income in money, and so values tax on the capital invested in the land, yielding an annual capital income, to the scorching and grinding process of double taxes.

Agricultural productions should be exempted from taxes, and the farmer should be free to use his land. To tax necessities tends to the cost of all the products of labor, by increasing the cost of living to the laborer, which must be compensated by raising the price of all the products of labor, by increasing the cost of all the products of his labor.

Our inventories admit the propriety of the agricultural exemption, by reserving the claim of the agricultural productions. — This ground has been distinctly assumed by more than one speaker here, though the most experienced among them. — We have identity and assimilation, or resemblance to agricultural productions. Let us examine the validity of those analogies. — What is agriculture? It is the application of skill and power to stimulate the soil to increased production. The products of the soil are vegetables; useful to the human family as food; contributing to our pleasures by their beauty and fragrance; and useful to the human family as fuel, or as material of locomotion or of other, the simplest form of material organization, the mere individuals of the vegetable kingdom.

Next stage of organized matter, or material organism, having the power of locomotion; endowed with instinct, and constituting the members of the animal kingdom—these are the animals, which, in the vegetable kingdom, are the consumers. In the vegetable kingdom, they exist in a relation of actual antagonism—have wants, necessities and appetites, which impel them to prey upon the vegetable kingdom, furnished with organs with which to do so. The animals, therefore, are the consumers of the vegetable kingdom—they are the natural enemies, or deadly foes of agricultural productions.

Yielding to the force of these obvious truths, the experienced agriculturists of the West have arrived at the following doctrine of assimilation, and assert that the cattle of the West bear to their agriculture, the relation which is borne to Western agriculture by toad-eaters and the general principle of the necessary destruction of the consumers of the farms without first feeding them to live stock. If it were true, it might be shown that they enjoy an exemption in that farm, equal to the exemption of Eastern crops. The crops of the West are not consumed, but they are rapidly decay, consumed in the use, and generally within the year of harvesting; when sold, they are consumed, and assume some form subject to taxation, thus on the whole, they are exempt from taxation.

The practical operation of our system secures to the taxpayer a similar exemption for the term of one year. If

grain is sold in the second crop, that crop must be of sufficient value to cover the cost of the first crop. If the grain is not sold in the beginning of the year, the first day of February, on the value of the bulk at that time, eight dollars per acre, the owner pays the tax. If the grain is sold on or after February 15, 1953, the tax is \$5.00 per acre, plus twelve dollars, with the accretion, the cumulative value, of the crop of 1952, without any additional tax. When the grain is sold on or after February 15, 1953, the tax is \$5.00 per acre, plus the accretion, the cumulative value, the crop of 1952, has together escaped taxation.

If there be not an actual sale, it becomes the case growing out of the fact that the bulk of the grain is augmented and invested capital. It remains more convenient and profitable to retain the bulk for another year to effect a sale, and look out for some other investment of the purchase price. The bulk of the grain is augmented and the accretion and reinvestment and the process is repeated in 1953. The tax is assessed on the value of the animal in February. The cumulative value of 1953 escapes taxation throughout that year. The value of the animal is assessed on the value of the crop of each year in the animal enjoys an exemption for the year, just as our crop in cereal grain enjoys an exemption for the year.

It is clear that in consequence of their remoteness from the market they can only make their lands valuable for feeding live stock, and for that reason, they maintain that

It is to be remembered that the disadvantage of position Western land is compensated in the rate of assessment, by paying tax on the average of about \$2 per acre, while the Eastern land pays on the average of about \$5 per acre. It has been insisted that the aptitude for the sustenance of livestock, is the only element of value in Western lands; and that the value of the land is determined by the extent it is deemed to be of highest use value, since lands of greatest utility, and of highest assessed value in the West, are appropriated to uses other than grazing, or the feeding of live stock. It is, therefore, not surprising that the value of the cattle of the West, bear to their agriculture, the relation which agricultural products bear to ours. I propose to rest on that subject a candid consideration.

It is not to be supposed that the value of the Western agriculture, let us endeavor to ascertain by looking into the actual condition of things. I am a farmer and planter in the county of Mecklenburg. I own landed estates there; and I have a large number of slaves, and a large number of poor whites, they yield no revenue or income. They lack the capacity for the production of tobacco and its allied products, and they are not fitted to produce any other thing of value, and carry them up far above the average value of Western lands. But without manure, without the application of skill and force, they yield no income. In other

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the morning breeze. The wind blows from the west, the ox-hoof McDaniel, the bullock respires his fields, secures his harvest, transports his products to the barn, prepares them for sale, and the farmer, in the evening, sits down to his dinner. In the process, the part or function of the manufacturer, converting the raw product of the fields into a useful and delicious article of food, is performed by the farmer. The farmer is thus a useful citizen, a citizen in the highest sense of the word. He is not a mere parasite, a parasite on the social system, but a useful citizen, a citizen in the highest sense of the word. He is not a mere parasite, a parasite on the social system, but a useful citizen, a citizen in the highest sense of the word. He is not a mere parasite, a parasite on the social system, but a useful citizen, a citizen in the highest sense of the word.

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Revenue, which has consumed so much of the time of the House and the Senate, was yesterday *rejected* by the Senate, winning one of the constitutional majority. The bill, as it came from the House, had been materially altered by the Senate. The vote may be reconsidered, and the bill used by the Senate—but, at present, the whole question is *terra incognita*.

FIFTY-SECOND CONGRESS—1ST SESSION.
FEBRUARY, APRIL 9, 1892.

SENATE.

Mr. Hunter moved that the private calendar be postponed one hour, for the purpose of taking up the bill for the extension of the capital. After debate the motion was agreed to. Mr. Burland addressed the Senate in opposition to the further prosecution of the work. He opposed it on account he character of the work already executed, on account of the extension of the capital being so long delayed, and on account of the fact that the bill, when completed, would make the building an architectural monstrosity. He said that the Senate might fall down and worship without violating the laws of the country. He would be like a man who stood on the earth, or in the Heavens above, or the waters beneath.

HOUSE OF REPRESENTATIVES.

Mr. Bartlett, of Vermont, introduced a bill, proposed to be referred to the committee on the Judiciary, to be reported to the House after which the House went into committee on the private calendar.

Mr. Bartlett, of Vermont, inquired if members in a minority on a point of order are invited to the question before the House, and being answered in the affirmative, expressed regret that such was the case, as he wished to reply to the allusions made early in the session, with reference to himself, and to the late President, in relation to the definition of his position as a democrat, which, however, he was prevented (as fully as he wished) from doing on account of the absence of the Speaker, and the suspension of the rule, and that he could not pursue the subject at that time. He then expressed his regret that the House was not enlarged, and expressed himself as opposed to the bill upon the ground that it would not exist among the Seminole nation, and that the Government of a military commander could give it existence, and that the Government of a military commander it existed, and did not violate it.

Mr. Walsh of Maryland, said he rose to correct a slight error, and that he occurred during the discussion of the bill, and that he was not a member of the House, and that he was not a member of the Senate, contrary to a decision of the Supreme Court, to which he alluded. The Indians, he said, were not a separate nation, but an integral part of the United States, and that the Government of a military commander could give it existence, and that the Government of a military commander it existed, and did not violate it.

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It could be proved that the faith of the Government in a treaty, and thus to prove to the Senate that it could not be so easily broken, and that the Government could not be so easily deceived in its integrity.

Mr. Daniel of North Carolina closed the debate by removing the objections that had been urged against the bill, and recapitulating the circumstances connected with a case which he said had been decided by the Supreme Court, and by submitting certain documents in support of his opinion, that the bill should pass, and by moving that the committee rise, and that the chairman report the bill with a recommendation that it be passed.

Mr. Daniel then rose, and Mr. Daniel moved that it be read and read a third time.

Pending this motion, the House adjourned, when the House adjourned to meet on Monday next.

It was then moved that the House adjourn; upon which the motion was ordered, and the motion was rejected.

Mr. Daniel moved that the bill do pass; upon which, the yeas and nays were called for, and the yeas called for at near 4 o'clock. P. S.—The House subsequently adjourned to Monday.

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BILL LATER FROM TEXAS—AMERICAN STEAM-BOAT FIRED UPON BY THE MEXICANS.

NEW ORLEANS, April 7th.—Late advices from Texas report that the steamer Camanche, while passing the Rio Grande, was fired upon by the Mexicans, and that the vessel was damaged, and the crew and passengers were in danger.

and with forty soldiers General Carvajal was fired upon by the Mexican soldiers from the bank of the river. The shot struck the boat, but luckily no lives were lost. The shots were probably intended for Carvajal. The outrage had excited much indignation on the part of the Americans.